

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 101: GENERAL PROVISIONS**

**§272. MUNICIPAL VALUATION APPEALS**

The State Board of Property Tax Review shall hear appeals by any municipality aggrieved by the Bureau of Revenue Services' determination of equalized valuation or failure to meet minimum assessing standards and render its decision based upon the recorded evidence. [1985, c. 764, §8 (NEW); 1997, c. 526, §14 (AMD).]

**1. Filing.** Any municipality aggrieved shall file a written notice of appeal within 45 days of its receipt of notification of the decision of the Bureau of Revenue Services. The appeal to the board shall be in writing signed by a majority of the municipal officers, and shall be accompanied by an affidavit stating the grounds for appeal. A copy of the appeal and the affidavit shall be served on the Bureau of Revenue Services.

[ 1989, c. 619, (AMD); 1997, c. 526, §14 (AMD) .]

**2. Hearing.** The board shall hear the appeal within a reasonable time of the filing of the appeal by the municipality and shall render its decision no later than January 15th following the date on which the appeal is taken. The board shall order notice of hearing and give at least 5 days' notice prior to hearing thereof to the municipality and to the Bureau of Revenue Services.

[ 1985, c. 764, §8 (NEW); 1997, c. 526, §14 (AMD) .]

**3. Determination.** The Bureau of Revenue Services shall have the burden of showing that its determination is reasonable and the municipality's claims are unreasonable. The board shall sustain the determination of the Bureau of Revenue Services only upon finding that the bureau's determination is reasonable and the claims of the municipality are unreasonable. If the board does not sustain the bureau's determination, it shall make its own reasonable determination giving due weight to the claims of the municipality and the Bureau of Revenue Services.

[ 1985, c. 764, §8 (NEW); 1997, c. 526, §14 (AMD) .]

**4. Powers.** The board, after hearing, shall have the power to:

A. Raise, lower or sustain the state valuation as determined by the Bureau of Revenue Services with respect to the municipality which has filed the appeal; or [1985, c. 764, §8 (NEW); 1997, c. 526, §14 (AMD).]

B. Raise, lower or sustain the bureau's determination of the municipality's achieved assessing standards and then, if the achieved standards were inadequate under the provisions of chapter 102, subchapter 5, and upon receiving from both the bureau and the municipality recommended solutions to the inadequate assessing practices, order the municipality to take the corrective steps the board considers necessary. [2009, c. 496, §8 (AMD).]

The board shall certify its decision to the Bureau of Revenue Services which shall, if necessary, incorporate the decision in the valuation certified pursuant to section 305, subsection 1.

[ 2009, c. 496, §8 (AMD) .]

**5. Procedure following appeal.** The valuation determined on appeal shall be certified to the State Tax Assessor, who shall, if necessary, incorporate the decision in the valuation certified pursuant to section 305, subsection 1. If an appeal to the Superior Court or Supreme Judicial Court results in a lowering of the

municipality's state valuation, the Treasurer of State shall reimburse with funds appropriated from the General Fund, an amount equal to money lost by the municipality, due to the use by the State of an incorrect state valuation in any statutory formula used to distribute state funds to municipalities.

[ 1985, c. 764, §8 (NEW) .]

#### SECTION HISTORY

1985, c. 764, §8 (NEW). 1989, c. 619, (AMD). 1997, c. 526, §14 (AMD).  
2009, c. 496, §8 (AMD).

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